

ETHIC

CODE OF CONDUCT

Odelga Med Engineering - OME

OME - Together we grow

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Introduction

Odelga Med Engineering (OME) is the Austrian subsidiary of Makiber, Spain.

OME shares the ethical principles and corporate culture of Makiber Group. This Code of Conduct describes the principles and guidelines that are to be followed by all employees in all areas in which they represent OME.

OME requires the companies with which it does business to act in accordance with comparable ethical principles based on internationally agreed values and to comply with applicable laws in their respective activities.

PRINCIPLES OF ACTION

The fundamental principles of action for the Makiber Group, and therefore for OME, are integrity, professionalism and respect. These are described in more detail below and supplemented by further principles:

1. INTEGRITY

OME fosters among its employees the recognition of behaviours that are in keeping with ethical principles of loyalty and good faith.

1.1. Compliance with the Law

OME demands from all its employees' strict compliance with the laws applicable in all the areas and countries in which it develops its activities.

1.2. Loyalty

All workers, in the performance of their responsibilities, will act with loyalty and looking out for the protection of the interests of OME.

1.3. Avoiding conflicts of interest

All employees must avoid situations which could lead to a conflict of their personal interest with that of the Company.

Any possible conflicts of interest must be reported to a superior immediately.

1.4. Gifts

In general, it is not allowed at OME, to accept or offer invitations and/or gifts, unless they are appropriate per use and custom and do not entail compensation or preferential treatment.

1.5. Avoiding bribery

In respect of individuals or public authorities and officers, it is prohibited for OME employees to promise, grant, offer, request, accept or receive unjustified advantages or benefits and/or anything outside market usage, to obtain favourable treatment in contracting or which may alter the development of the sales, administrative or professional relations in which they are involved.

1.6. Fair competition

OME complies with the procedures established in terms of fair competition, avoiding collusion with competitors, provisions to exclude people or groups of people, fraudulent or deceitful conduct targeting the competition.

All OME employees shall comply with the principle of fair treatment of those relating with the Company.

1.7. Tax liability

OME undertakes to comply with the tax regulations in force in every country or territory in which it is present, avoiding the concealment of relevant information, the illegal avoidance of paying taxes or the obtainment of undue tax benefits.

OME employees shall collaborate with the tax authorities to furnish the requisite tax reports pursuant to the laws in force.

1.8. Money laundering and dealing in stolen goods

OME adopts all the necessary measures to prevent money laundering within the scope of its activities.

1.9. Confidentiality and data protection

Any information on sales activities, as well as any other personal data on OME, its customers, collaborators, contractors, subcontractors and/or suppliers that is not in the public domain or generally known, must be treated confidentially, unless disclosure is required by court authorities.

All employees shall observe a strict duty of keeping permanently confidential any information which if disclosed or publicised could affect the interests of OME and are subject to the Confidentiality Policy and the Privacy Policy for OME Employees.

1.10. Agents / Brokers / Consultants

Contracting of Agents / Brokers / Consultants must comply with the Law and their remuneration must be suited to the services rendered and must not serve to obtain privileges or advantages that are not permitted.

1.11. Uncovering and disclosure of secrets

OME employees shall safeguard Company secrets, preventing the disclosure, assignment or dissemination thereof.

1.12. Intellectual and industrial property

OME employees shall respect own and third-party intellectual and industrial property rights by using illustrations, patents, trademarks, utility models, domains, protected works, software, designs, drawings, technical documentation, etc. only in a lawful manner.

OME employees shall follow the rules and procedures regarding intellectual and industrial property in order not to infringe third-party rights. The use of third-party intellectual or industrial property without the corresponding licence or authorisation of use is prohibited.

2. PROFESSIONALISM

The employees and senior executives of OME must stand out for their professionalism based on efficient action, focusing on excellence and service quality.

In this respect, their behaviour has to be based on the following principles:

2.1. Quality and innovation

OME undertakes to provide maximum quality in its products and services. It shall also provide its employees with the necessary resources for their innovation, development and ongoing improvement to achieve maximum quality with profitability criteria.

2.2. Customer oriented

All OME employees shall put forth their best collaboration, professionalism and willingness to provide service to seek their customers' satisfaction. They shall also try to satisfy their customers' expectations and strive to anticipate and be aware of their needs.

2.3. Use and protection of Company tools

OME shall provide its employees with the necessary tools to carry out their work and it undertakes to furnish the adequate means to protect and safeguard them. All employees will use them responsibly and in a manner suited to the development of their activity, and they are in charge of protecting and preserving them from damage, loss, theft or illegal use.

2.4. Use of information and communication technology

Employees shall use the means provided to them by OME exclusively to perform their work. All employees are subject to OME'S Policy on the Use of Information and Communication Technology.

2.5. Relations with collaborating companies and suppliers

OME considers its suppliers and collaborating companies as essential parties for the attainment of its goals of growth, profitability and enhancement of service quality, seeking to establish with them stable relationships based on trust and mutual benefits.

All OME employees participating in the selection of contractors, suppliers and external collaborators have the obligation of acting in an unbiased and objective manner, applying criteria of quality and cost and avoiding the collusion of their personal interests with those of the Company.

2.6. Transparency

All employees must furnish truthful, relevant, complete and timely information on the progress of activities related to their performance or area of competence.

2.7. Training

OME undertakes to maintain a training policy geared to the learning and personal and professional development of its employees to achieve the highest returns, quality and satisfaction in the performance of their functions.

3. RESPECT

OME assumes the commitment of acting always in accordance with the United Nations World Pact, to which it has adhered since the beginning, the goal of which is the adoption of universal principles in the fields of human and labour rights and the protection of the environment. Also, OME undertakes to act responsibly and diligently with the purpose of identifying, preventing, mitigating and responding to any negative consequences of its activities. The relations between OME and its employees and of employees with each other shall be based in compliance with the following commitments:

3.1. Respect for people

Any actions by OME and its employees shall scrupulously respect the Human Rights and Public Freedoms included in the Universal Declaration of Human rights, specifically in the United Nations Ruggie Report on "Guiding Principles on Business and Human Rights."

3.2. Equal opportunities

OME fosters the professional and personal development of all its employees, ensuring equal opportunities through its policies. The selection and promotion of OME employees is grounded on objective criteria of merit and capacity.

3.3. Workplace health and safety

OME avoids personal risks by implementing measures for the prevention of labour risks and respecting the applicable regulations in this matter at all the places where it develops its activities and fosters the health of its employees.

Every individual is responsible for avoiding risks and for responsibly using the safety equipment allocated to them. Any safety deficiencies must be reported to the person in charge.

3.4. Child labour and forced labour

OME fully rejects child labour, seeking compliance with the provisions of the International Labour Organization (ILO), and it also rejects any form of forced labour, to the point of avoiding hiring subcontractors, suppliers or collaborators at risk of developing said practices whether directly or indirectly.

Likewise, OME rejects any form of forced labour or under duress, undertaking not to hire suppliers, contractors or collaborators at risk of developing said practices whether directly or indirectly.

3.5. Non-discrimination and respect for human rights

OME respects and fosters respect for Human Rights, and it especially does not tolerate any discrimination based on race, nationality, social origin, age, gender, marital status, sexual orientation, ideology, political opinions or trade union affiliation, religion or any other personal, physical or social condition.

3.6. The environment

OME undertakes to strictly comply with the applicable Environmental Laws and fosters among its employees the conservation of natural resources and areas of environmental, landscape, scientific or cultural interest.

NON-COMPLIANCE

Non-compliance can expose OME and the employees to civil and criminal penalties, including substantial monetary fines or even prison sentences. It also can jeopardize business relationships.

Any employees who fail to comply with the Code of Conduct will be held accountable.

Possible sanctions that may be imposed due to a violation of the Compliance Guidelines or valid legal matters have to comply with applicable laws.

Following (or other) consequences may occur:

- further training, instruction
- reprimand, warning
- change of position, change of tasks, or even
- the assertion of claims for damages, and also
- termination of the employment relationship

Any violation or misconduct identified by an employee must be reported to her/his immediate superior or the Compliance Officer.

OME has a Whistleblowing Channel that employees can use to report non-compliances they become aware of:

- E-mail: ethics-channel@omeprojects.com or canaletico@makiber.com
- Post: Ethical channel, OME Compliance Officer, Frankgasse 4/20, 1090 Vienna
- Voicemail: +34 91 820 52 29
- Speak personally with the Compliance Officer.

OME is fully committed to adequately address, investigate, assess and take appropriate corrective action and sanctions, if necessary, for the reported cases.

By means of any of these communication channels, any party that is aware of any irregular conduct may report it, in the assurance that their communications will be kept confidential.

Anyone reporting such conduct in good faith is protected from any adverse consequences associated with such reports. If the irregular conduct is on the sake of the reporter, this will be considered as mitigation of the penalty by the company.

PUBLICITY

OME shall circulate this Code of Conduct to all employees by using the established communication channels. In addition, the relevant training and sensitising actions will be carried out for employees.

Employees must comply with what is established in the Code of Conduct on a permanent basis, and OME will analyse compliance.

FORCE

The Code of Conduct shall come into force on the day of its publication and shall remain in force until the cancellation thereof is passed.

Any reviews and amendments of this Code of Conduct shall be communicated to the employees.